

California Pines CSD
Profit & Loss Budget vs. Actual
 July 1, 2017 through June 11, 2018

	Jul 1, '17 - Jun...	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
ENTERPRISE FUNDS			
4620 · Sewer Income	48,589.00	40,730.56	7,858.44
4620.1 · Trash Income	27,899.82	22,259.72	5,640.10
4620.2 · Water Income	44,278.68	38,646.67	5,632.01
4870 · Discounts and Fees	133.64	0.00	133.64
Total ENTERPRISE FUNDS	120,901.14	101,636.95	19,264.19
GOVERNMENTAL FUNDS			
GENERAL FUND			
4010 · Current Secured Taxes	81,688.69	80,765.12	923.57
4020 · Current unsecured Taxes	3,250.14	2,918.36	331.78
4030 · Prior Secured Taxes	3,415.57	4,032.71	-617.14
4040 · Prior Unsecured Taxes	120.41	86.42	33.99
4080 · Supplemental Taxes	351.62	323.54	28.08
4451 · HOPTR	579.56	1,199.38	-619.82
4890.3 · Other GF Income	583.92	0.00	583.92
Total GENERAL FUND	89,989.91	89,325.53	664.38
4060 · Current assessments-Fire	241,725.00	242,509.58	-784.58
4060.1 · Current assessments-CSD	81,145.50	81,289.09	-143.59
4060.2 · Current assessments-Refuse	19,338.00	19,400.77	-62.77
4065 · Prior assessments- Fire	13,030.02	0.00	13,030.02
4065.1 · Prior assessments- CSD	9,715.92	15,477.30	-5,761.38
4065.2 · Prior assessments-Refuse	1,811.23	2,985.29	-1,174.06
4870.1 · Lot Mowing Income	70,106.00	32,344.45	37,761.55
4870.2 · Pest Control Income	5,109.25	4,641.39	467.86
4890.1 · Fire Assignment Income	626,559.76	210,000.00	416,559.76
4890.2 · Fire Income - Other	265.00	0.00	265.00
Total GOVERNMENTAL FUNDS	1,158,795.59	697,973.40	460,822.19
4190 · Interest Income	9.08	0.34	8.74
4890 · Cash Overages	25.34	0.00	25.34
Total Income	1,279,731.15	799,610.69	480,120.46
Gross Profit	1,279,731.15	799,610.69	480,120.46
Expense			
BENEFITS			
5020 · Retirement	58,775.41	61,638.08	-2,862.67
5035 · Workmans Comp	32,692.34	31,000.00	1,692.34
Total BENEFITS	91,467.75	92,638.08	-1,170.33
CAPITAL OUTLAY			
5350 · Capital Expense - Land	274.00	0.00	274.00
5370 · Capital Expense - Equipment	28,678.54	0.00	28,678.54
Total CAPITAL OUTLAY	28,952.54	0.00	28,952.54
OTHER CHARGES			
5290 · Long Term Debt	0.00	74,016.67	-74,016.67
5340 · Assessment Collection Fees	5,205.92	5,250.00	-44.08
Total OTHER CHARGES	5,205.92	79,266.67	-74,060.75
PAYROLL			
5010 · Directors Stipend	5,500.00	5,674.47	-174.47
5010.1 · Gross Wages	308,027.60	322,570.74	-14,543.14
5010.2 · Health Stipend	22,500.00	27,237.44	-4,737.44
5010.3 · sick pay	4,622.88	5,674.47	-1,051.59
5010.4 · Holiday pay	12,677.88	16,550.55	-3,872.67
5010.5 · vacation	15,308.01	9,457.46	5,850.55
5010.6 · Contracted Fire Pay	330,367.80	0.00	330,367.80
5010.7 · Employer PR taxes	29,113.25	13,644.64	15,468.61
Total PAYROLL	728,117.42	400,809.77	327,307.65
SUPPLIES AND SERVICES			
5040 · Agriculture	64.95	586.67	-521.72
5050 · Uniforms	2,690.21	2,368.06	322.15
5060 · Communications	16,812.06	12,503.36	4,308.70
5080 · Meals	7,826.92	710.44	7,116.48
5090 · Lake Station Expense	973.25	1,894.45	-921.20
5090.1 · Dump Fees	7,588.88	9,945.83	-2,356.95
5100 · Insurance Exp-liab	27,902.01	26,265.86	1,636.15
5120 · R&M Equipment	43,857.36	23,875.02	19,982.34
5130 · R&M - Facilities	38,394.07	189.45	38,204.62
5140 · Medical Equipment	687.60	1,326.12	-638.52
5150 · Dues and Subscriptions	4,764.00	4,451.96	312.04
5170 · Office Supplies	2,265.27	3,410.01	-1,144.74
5170.1 · Postage and Delivery	3,662.09	2,249.35	1,412.74
5170.2 · Fees	1,396.08	1,326.14	69.94
5180 · Professional Services	6,677.33	10,381.57	-3,704.24
5180.1 · Water Test Expense	1,156.50	2,273.33	-1,116.83
5180.2 · Legal Expense	0.00	189.45	-189.45
5180.3 · sewer expense	0.00	4,736.12	-4,736.12
5180.4 · Physical & Drug Test Expense	730.98	523.63	207.35

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5180.6 · Permits & licencing	4,046.00	4,736.12	-690.12
5190 · Publications and Legal Notices	165.00	0.00	165.00
5200 · Lease Expense	2,937.15	1,705.01	1,232.14
5220 · District Expense	4,407.09	1,913.40	2,493.69
5230 · District Special Expense	1,257.27	0.00	1,257.27
5231.1 · Safety Expense	27,103.68	2,841.68	24,262.00
5250 · Training & Travel	6,019.33	6,535.85	-516.52
5250.1 · Fuel	30,720.07	10,829.19	19,890.88
5260 · Utilities	15,667.86	15,155.57	512.29
5370.1 · Accounting Expense	1,206.46	1,515.58	-309.12
5370.2 · Computer expense	140.44	946.74	-806.30
Total SUPPLIES AND SERVICES	261,119.91	155,385.96	105,733.95
5160.1 · Cash Shortages	9.25	0.00	9.25
5160.2 · Bank Service Charges	80.60	0.00	80.60
5160.3 · Miscellaneous Expense	2,223.79	375.22	1,848.57
5160.4 · Collections (LM)	5,200.30	0.00	5,200.30
Total Expense	1,122,377.48	728,475.70	393,901.78
Net Ordinary Income	157,353.67	71,134.99	86,218.68
Other Income/Expense			
Other Income			
OTHER FINANCING SOURCES			
4460 · Airport Income	10,000.00	10,000.00	0.00
4460.1 · State-Aid	3,491.00	0.00	3,491.00
4580 · Federal Aid	13,966.00	0.00	13,966.00
Total OTHER FINANCING SOURCES	27,457.00	10,000.00	17,457.00
Total Other Income	27,457.00	10,000.00	17,457.00
Net Other Income	27,457.00	10,000.00	17,457.00
Net Income	184,810.67	81,134.99	103,675.68